

PROGRAMME

Pillar Two: Advanced Technical Aspects of GloBE Rules

24–26 June 2024 | Amsterdam, The Netherlands

Overview and Learning Objectives

The GloBE Rules/Pillar Two will keep the tax community more than unusually busy for the next years: 2024 is the first year in which the rules will apply, e.g. in the European Union States, Japan, Norway, Canada and others. It will also be the year of further refinements of the rules, and more sets of Administrative Guidances may be expected. Without much doubt, the coming years will also show the expansion of GloBE and QDMTT rules to other jurisdictions. 2026 will have its own dynamics as the year in which the first GloBE Information Returns will have to be filed. And then, starting 2027, the first disputes may come to the table.

This three-day masterclass explores advanced issues of the GloBE Rules and the adjacent areas of STTR, interaction of the GloBE Rules with the existing legal framework, safe harbours and QDMTT.

The individual topics' theoretical discussion is complemented by case studies, examples or group discussions meant to apply the theory in practice.

Field of Study

Taxes

Course Level and Prerequisites

The course is suitable for government staff, tax advisers, lawyers, accountants, in-house tax directors, controllers and finance staff.

Who Should Attend?

This is an advanced-level course. Participants taking this course will be expected to have a good understanding of the basic concepts of the GloBE Rules. Those who do not meet this requirement, are recommended to follow IBFD's online course on the Fundamentals of GloBE Rules - Pillar Two (to be launched in April/May 2024).

Day 1

08.30 - 09.00	Registration
09.00 - 09.20	Welcome and IBFD Overview
09.20 - 11.00	Selected advanced issues of GloBE Rules <ul style="list-style-type: none">> From Financial Accounting to GloBE Income> Deferred taxes> Additional Current Top-of Tax, Prior Period Errors and Changes in Accounting Principles> Reorganisations and transitional rules> Data collection and tax-audit collaboration
11.00 - 11.30	Break – Refreshments
11.30 - 12.45	Selected advanced issues of GloBE Rules continued (1)
12.45 - 14.00	Lunch
14.00 - 15.30	Selected advanced issues of GloBE Rules, continued (2)
15.30 - 16.00	Break – Refreshments
16.00 - 16.45	Selected advanced issues of GloBE Rules, continued (3)
17:30 - 18.30	Welcome drinks Location: around the IBFD Headquarters

Day 2

	Q&A
09.00 - 11.00	Selected advanced issues of GloBE Rules, continued (4) <ul style="list-style-type: none">> Joint Ventures, Minority-Owned Constituent Entities, Multi-Parented MNE Groups, Partially-Owned Parent Entities> CFC, other cross-border taxes, blending, GILTI> Flow-through entities, Hybrid Entities, PEs
11.00 - 11.30	Break – Refreshments
11.20 - 12.45	Selected advanced issues of GloBE Rules, continued (4)
12.45 - 14.00	Lunch

- 14.00 - 15.30 **Tax Incentives/Investment Funds**
- > Tax credits, tax equity structures, QFTBs
 - > Investment Funds
- 15.30 - 16.00 Break – Refreshments
- 16.00 - 16.45 **Tax Incentives/Investment Funds, continued (1)**
- 16.45 - 17.00 Q&A**
- 19.00 - 21.00 **Networking dinner**
Location: a historical venue in the heart of Amsterdam

Day 3

- 09.00 - 10.45 **Other Pillar Two Rules**
- > QDMTT
 - > STTR
 - > Safe harbour
- 10.45 - 11.15 Break – Refreshments
- 11.15 - 12.45 **Other Pillar Two Rules**
- 12.45 - 14.00 Lunch break
- 14.00 - 15.15 **Interaction of GloBE rules with the existing legal framework**
- > Tensions between UTPR and EU principles, bilateral tax treaties and principles of public international law
 - > Pillar Two and Bilateral Investment treaties, stabilization clauses
 - > Mutual agreement procedure
 - > Case study
- 15.15 - 15.45 Break – Refreshments
- 15.45 - 16.30 **Organization of GloBE at jurisdiction and OECD level**
- 16.30 - 17.00 **Q&A**

Instructors

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